

**ABSTRACT OF THE DISCLOSURE**

The present invention relates to an orally administrable composition containing nanoparticles with the particle size of 500 nm or less, comprising 0.1~30 weight% of a  
5 complex of a water-soluble drug and a counter-ion substance in which the charged water-soluble drug is bonded with the counter-ion substance, 0.5~80 weight% of a lipid, 0.5~80 weight% of a polymer, and 1~80 weight% of an emulsifier, wherein the weight ratio of said lipid and said polymer is in the range of 1:0.05~3, and a preparation method thereof. The composition of the present invention has high gastrointestinal absorption rate upon oral  
10 administration, and has high drug entrapping rate in the nanoparticle, and is also stable against lipases.